

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>  <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF POSTVILLE, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16200300400000</b>  <b>City of Postville</b>  <b>147 N. Lawler St.</b>  <b>Postville, IA 52162</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	749,758		749,758	689,058
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	749,758		749,758	689,058
Delinquent property taxes	0		0	
TIF revenues	85,647		85,647	89,785
Other city taxes	219,465	0	219,465	215,156
Licenses and permits	6,398	0	6,398	9,150
Use of money and property	4,995	1,815	6,810	12,700
Intergovernmental	564,148	0	564,148	1,032,718
Charges for fees and service	190,703	1,028,821	1,219,524	1,509,600
Special assessments	0	0	0	3,500
Miscellaneous	124,845	297,160	422,005	768,600
Other financing sources	480,076	0	480,076	4,500,000
<b>Total revenues and other sources</b>	2,426,035	1,327,796	3,753,831	8,830,267
<b>Expenditures and Other Financing Uses</b>				
Public safety	465,485	0	465,485	508,430
Public works	437,805	0	437,805	548,400
Health and social services	0	0	0	0
Culture and recreation	214,500	0	214,500	237,980
Community and economic development	184,714	0	184,714	245,325
General government	178,215	0	178,215	215,950
Debt service	273,113	0	273,113	280,500
Capital projects	252,450	0	252,450	5,300,000
<b>Total governmental activities expenditures</b>	2,006,282	0	2,006,282	7,336,585
Business type activities	0	1,224,426	1,224,426	1,480,028
<b>Total ALL expenditures</b>	2,006,282	1,224,426	3,230,708	8,816,613
Other financing uses, including transfers out	141,900	128,000	269,900	674,500
<b>Total ALL expenditures/And other financing uses</b>	2,148,182	1,352,426	3,500,608	9,491,113
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	277,853	-24,630	253,223	-660,846
Beginning fund balance July 1, 2015	328,518	2,543,379	2,871,897	2,902,647
Ending fund balance June 30, 2016	606,371	2,518,749	3,125,120	2,241,801
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 430,000	Other long-term debt	\$ 0
Revenue debt	\$ 4,441,836	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 3,581,543

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Area Code	Number
Signature of Mayor or other City official (Name and Title)		Date signed	
		8/24/2016	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF POSTVILLE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	420,296	232,363		65,463	31,636		749,758			749,758	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	420,296	232,363		65,463	31,636		749,758		T01	749,758	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	420,296	232,363		65,463	31,636	0	749,758			749,758	6			
7	<b>TIF revenues</b>			85,647				85,647		T01	85,647	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	402						402		T15	402	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		219,063					219,063		T09	219,063	14			
15	<b>TOTAL OTHER CITY TAXES</b>	402	219,063	0	0	0	0	219,465	0		219,465	15			
16	<b>Section B - LICENSES AND PERMITS</b>	6,398						6,398		T29	6,398	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	2,050	3				817	2,870	1,815	U20	4,685	18			
19	Rents and royalties	2,125						2,125		U40	2,125	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	4,175	3	0	0	0	817	4,995	1,815		6,810	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants					19,005		19,005		B50	19,005	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	19,005	0	19,005	0		19,005	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POSTVILLE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		275,211					275,211		C46	275,211	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	10,364						10,364		C89	10,364	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority	231,664						231,664		C89	231,664	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	242,028	275,211	0	0	0	0	517,239	0		517,239	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	27,904						27,904		D89	27,904	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	27,904	0	0	0	0	0	27,904	0		27,904	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	269,932	275,211	0	0	19,005	0	564,148	0		564,148	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	480,077	A91	480,077	73				
74	Sewer							0	513,878	A80	513,878	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	139,060						139,060		A81	139,060	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POSTVILLE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	34,866	A80	34,866	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	5,440						5,440		A89	5,440	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	1,536						1,536		A89	1,536	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	977						977		A44	977	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	12,122						12,122		A89	12,122	99				
100	Park, recreation, and cultural charges	15,075						15,075		A61	15,075	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	16,493						16,493			16,493	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	190,703	0	0	0	0	0	190,703	1,028,821		1,219,524	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	10,162						10,162		U99	10,162	108				
109	Deposits and sales/fuel tax refunds	3,186						3,186		U99	3,186	109				
110	Sale of property and merchandise	2,033						2,033		U11	2,033	110				
111	Fines	6,615						6,615		U30	6,615	111				
112	Internal service charges	15,899						15,899		NR	15,899	112				
113	Other miscellaneous - Specify	16,581	19,738			50,631		86,950	297,160		384,110	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	54,476	19,738	0	0	50,631	0	124,845	297,160		422,005	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF POSTVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	946,382	746,378	85,647	65,463	101,272	817	1,945,959	1,327,796		3,273,755	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					210,176		210,176		NR	210,176	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	50,700					6,800	57,500			57,500	127
128	Internal TIF loans and transfers in				212,400			212,400			212,400	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	50,700	0	0	212,400	210,176	6,800	480,076	0		480,076	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	997,082	746,378	85,647	277,863	311,448	7,617	2,426,035	1,327,796		3,753,831	132
133												133
134	Beginning fund balance July 1, 2015	-7,595	327,287	274	-202,137	210,055	634	328,518	2,543,379		2,871,897	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	989,487	1,073,665	85,921	75,726	521,503	8,251	2,754,553	3,871,175		6,625,728	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
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149												149
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156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF POSTVILLE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	180,395	212,526					392,921		E62	392,921	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	16,349	47,444					63,793		E24	63,793	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	971					7,800	8,771		E32	8,771	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	197,715	259,970		0	0	7,800	465,485			465,485	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF POSTVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		362,205					362,205		E44	362,205	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	75,600						75,600		E81	75,600	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	75,600	362,205		0	0	0	437,805			437,805	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POSTVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POSTVILLE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	130,310						130,310		E52	130,310	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	18,501						18,501		E61	18,501	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	65,689						65,689		E61	65,689	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	214,500	0		0	0	0	214,500			214,500	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	4,951						4,951		E89	4,951	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	179,763						179,763		E89	179,763	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	184,714	0	0	0	0	0	184,714			184,714	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POSTVILLE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,895						4,895		E29	4,895	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	38,353	31,451					69,804		E23	69,804	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,362						1,362		E89	1,362	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	19,028						19,028		E25	19,028	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	47,839						47,839		E31	47,839	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	2,085						2,085		E89	2,085	171
172	Other general government — Current operation	33,202						33,202		E89	33,202	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	146,764	31,451	0	0	0	0	178,215			178,215	176
177	Section G — DEBT SERVICE				273,113			273,113			273,113	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	273,113	0	0	273,113			273,113	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						252,450		252,450			252,450	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	252,450	0			252,450	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	252,450	0	252,450			252,450	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	819,293	653,626	0	273,113	252,450	7,800	2,006,282			2,006,282	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POSTVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								537,691	E91	537,691	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								642,911	E80	642,911	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								43,824	E80	43,824	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POSTVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,224,426		1,224,426	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	819,293	653,626	0	273,113	252,450	7,800	2,006,282	1,224,426		3,230,708	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	6,800				50,700		57,500			57,500	255
256	Internal TIF loans/repayments and transfers out			84,400				84,400	128,000		212,400	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	6,800	0	84,400	0	50,700	0	141,900	128,000		269,900	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	826,093	653,626	84,400	273,113	303,150	7,800	2,148,182	1,352,426		3,500,608	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted			1,521	-197,387		451	-195,415			-195,415	264
265	Committed					218,353		218,353			218,353	265
266	Assigned		420,039					420,039			420,039	266
267	Unassigned	163,394						163,394			163,394	267
268	Total Governmental	163,394	420,039	1,521	-197,387	218,353	451	606,371			606,371	268
269	Proprietary								2,518,749		2,518,749	269
270	Total ending fund balance June 30, 2016	163,394	420,039	1,521	-197,387	218,353	451	606,371	2,518,749		3,125,120	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	989,487	1,073,665	85,921	75,726	521,503	8,251	2,754,553	3,871,175		6,625,728	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF POSTVILLE</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		587,665			
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>											
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 1,100,000	29U \$ 1,700,000	39U \$ 600,000	49U \$	49U \$	49U \$ 1,000,000	49U \$	I91 \$ 53,343			
2. Sewer utility	19U 260,000	29U 640,000	39U	49U	49U	49U 200,000	49U	I89 8,805			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89			
9. 12 GO BOND	19U 405,000	29U 1,110,000	39U	49U 205,000	49U	49U	49U	I89 5,063			
10. 06 GO BOND	19U 275,000	29U 610,000	39U 335,000	49U 225,000	49U	49U	49U	I89 21,950			
11. USDA CC LOAN	19U 258,192	29U 300,000	39U 41,808	49U	49U	49U 253,329	49U	I89 11,085			
12. USDA IND WW	19U 2,866,454	29U 4,520,000	39U 1,653,546	49U	49U	49U 2,655,307	49U	I89 122,981			
13. SRF ENG LOAN	19U 333,200	29U 333,200	39U 0	49U	49U	49U 333,200	49U	I89 0			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
<b>Total long-term debt</b>	5,497,846	9,213,200	2,630,354	430,000	0	4,441,836	0	223,227			
<b>B. Short-term debt</b>				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>				Amount - Omit cents							
Assessed Valuations by Levy Authority and County, AY2014/FY2016											
Actual valuation -- January 1, 2014				\$	71,630,860			x .05 = \$	3,581,543		
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)	
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$		\$				3,125,120	3,125,120		
REMARKS											